

Special Report
on
Audit Exceptions
Fiscal Year 2003



State of Mississippi

PHIL BRYANT
STATE AUDITOR



Office of the State Auditor

**Agency Audit Section
County Audit Section
Education Audit Section
Performance Audit Division
Investigative Audit Division**

A legally mandated account of misappropriated or misspent public funds
and the actions taken by the Office of the State Auditor for their recovery
and return to the appropriate entities in Fiscal Year 2003.

SPECIAL REPORT ON AUDIT EXCEPTIONS FISCAL YEAR 2003

**PUBLISHED IN ACCORDANCE WITH
THE REQUIREMENTS OF
SECTIONS 7-7-77, 7-7-79, 7-7-217 AND 7-7-219
MISSISSIPPI CODE ANNOTATED (1972)**

**PHIL BRYANT
STATE AUDITOR**

*The Office of the State Auditor does not discriminate on the basis of race,
religion, national origin, sex, age or disability.*



OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

July 31, 2003

Honorable Ronnie Musgrove, Governor
Honorable Amy Tuck, Lieutenant Governor
Honorable Peyton Prosperi, Treasurer
Honorable Tim Ford, Speaker of the House
Honorable Travis Little, President Pro Tempore of the Senate
Honorable Robert Clark, Speaker Pro Tempore of the House
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:

As you are aware, it is my duty to report to you the specific exceptions taken by the Office of the State Auditor during Fiscal Year 2003, as required by Sections 7-7-77, 7-7-79, 7-7-217 and 7-7-219, Mississippi Code Annotated (1972). This letter is a summary of the Special Report on Audit Exceptions for Fiscal Year 2003. The full report can be accessed on the internet at <http://www.osa.state.ms.us/documents/investigative/inv2003.pdf>

An audit “*exception*” indicates that a violation of the law has resulted in public funds being misappropriated or spent incorrectly. The term also means that money must be repaid.

The “*exceptions*” included under the County Audit Section may refer to disallowed expenditures by officials who assumed the responsibility of reimbursing the county general fund when an audit exception was taken by the Office of the State Auditor. To those officials who cooperated with this effort we are sincerely grateful. Both the taxpayers and this agency benefited from their willingness to assure accountability in county government. These incidents are primarily those involving excesses of the salary cap for circuit and chancery clerks and are recorded as “*paid in full and settled to the appropriate fund directly.*”

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Additionally, this report includes the formal demands for repayment made by the State Auditor and the cases referred by this office to the Office of the Attorney General for litigation. The report also discusses the cases that were closed by settlement, collection, litigation or dismissal.

The Agency Audit Section was responsible for recovering misspent funds totaling \$582.76. The County Audit Section was responsible for recovering misspent funds or disallowed expenditures totaling \$113,727.62. Additionally, the County Audit Section, through the audit process was responsible for the proper settlement of unidentified funds and assessments due entities totaling \$247,688.69. The Education Audit Section through the audit process was responsible for recovering funds spent in noncompliance with terms and conditions of Federal Grants totaling \$32,138.04. The Performance Audit Division completed reconstruction of records of the Bolivar County Circuit Clerk's Office at a cost to the circuit clerk of \$9,193.56. The Division then disbursed \$292,112.88 and \$92,246.17 to Bolivar County and the State respectively. These amounts represented unsettled fines, fees and assessments. The Investigative Division issued 16 written demands for \$957,795.75 and recovered misspent or embezzled funds totaling \$1,268,229.50.¹ The total amount of funds received by the Office of the State Auditor for Fiscal Year ending June 30, 2003, was \$2,055,919.22.

As in the past we at the Office of the State Auditor pledge to perform our jobs with integrity, honesty and a commitment to excellence. We will strive to protect the public's trust through evaluations of accounting practices and aggressive investigations of alleged wrongdoing. We believe the taxpayers of Mississippi deserve no less.

Sincerely,

A handwritten signature in black ink, appearing to read "Phil Bryant".

PHIL BRYANT
State Auditor

PB:jmd

¹ *This amount reflects funds collected on previous year exceptions and monies paid and settled to the appropriate funds directly. Prior Fiscal Year payments are not included in this amount.*

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**EXCEPTIONS
TAKEN BY THE
AGENCY AUDIT SECTION**

MISSISSIPPI STATE FAIR COMMISSION

Former Executive Director Wayne Smith

\$582.76

Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

**EXCEPTIONS
TAKEN BY THE
COUNTY AUDIT SECTION**

ALCORN COUNTY**Circuit Clerk Joe Caldwell**Fee Journal Exception **2001****\$636.68****Status:** Paid in full and settled to the appropriate fund directly.**COVINGTON COUNTY****Chancery Clerk Ann Bullock**Fee Journal Exception **2001****\$317.31****Status:** Paid in full and settled to the appropriate fund directly.**DESOTO COUNTY****Chancery Clerk W. E. “Sluggo” Davis**Fee Journal Exception **2001****\$250.00****Status:** Paid in full and settled to the appropriate fund directly.**GREENE COUNTY****Chancery Clerk William M. Williams****\$38,000.00**

Deficit Cash Balance in Chancery Clerk’s Payroll Clearing Fund

Status: Paid in full and settled to the appropriate fund directly.

HUMPHREYS COUNTY**Chancery Clerk Lawrence Browder**

Excess Payments for Homestead Applications	\$123.00
Reimbursement to County for Deputy Clerk's Salary	\$5,201.64
Fee Journal Exception 2001	\$16,515.63

Status: Paid in full and settled to the appropriate fund directly.

JEFFERSON COUNTY**Deputy Chancery Clerk Demetris Reed****\$5,535.14**

Shortage in Land Redemption Account

Status: Reed paid \$2,002.56 to the appropriate fund directly leaving a balance of \$3,532.58.

JEFFERSON DAVIS COUNTY**Chancery Clerk Jack D. Berry****\$361.98**

Net Difference of Overpayment for Preparing New Homestead
Exemption Applications and for Attending Board Meetings and
Underpayment for Copying Tax Rolls

Status: Paid in full and settled to the appropriate fund directly.

LAFAYETTE COUNTY**Chancery Clerk Bill Plunk**

Fee Journal Exception	2000	\$645.30
Fee Journal Exception	2001	\$657.72
Fee Journal Exception	2002	\$667.35

Status: Paid in full and settled to the appropriate fund directly.

LAUDERDALE COUNTY**Chancery Clerk Ann Wilson Hayes****\$940.00**

Matching Benefits Paid by County

Status: Paid in full and settled to the appropriate fund directly.

LINCOLN COUNTY**Supervisor District 2 Bobby J. Watts****\$273.00**

Personal Travel Expense Paid by County

Status: Paid in full and settled to the appropriate fund directly.

Chancery Clerk Tillman Bishop

Fee Journal Exception	2000	\$2,188.37
Fee Journal Exception	2001	\$4,624.10

Status: Paid in full and settled to the appropriate fund directly.

Circuit Clerk Terry Lynn Watkins

Fee Journal Exception	2000	\$4,027.64
Fee Journal Exception	2001	\$336.00

Status: Paid in full and settled to the appropriate fund directly.

MADISON COUNTY**Chancery Clerk Mike Crook**Fee Journal Exception **2001****\$4,929.16****Status:** Paid in full and settled to the appropriate fund directly.**MONTGOMERY COUNTY****Circuit Clerk Julie Halfacre****\$350.00**

Excess Payments for Assisting Election Commissioners

Status: Paid in full and settled to the appropriate fund directly.**Election Commissioners****Sybil Tharp****\$350.00****Devern Bloodshaw****\$210.00****Gladys Harrington****\$210.00****Katie Burns****\$350.00****Lillie Flowers****\$350.00**

Payment in Excess of Amounts Allowed

Status: Paid in full and settled to the appropriate fund directly.**PONTOTOC COUNTY****Board of Supervisors****District 1 Wayne Stokes****\$1,138.47****District 2 Rex Mooney****\$1,138.47****District 3 Duane Tutor****\$1,138.47****District 4 Jimmy F. Roye****\$1,138.47****District 5 Dennis Corder****\$1,138.47**

Salary Overpayment

Status: Paid in full and settled to the appropriate fund directly.

RANKIN COUNTY

Corner Jimmy L. Roberts **\$216.96**
Travel Voucher Paid Twice

Status: Paid in full and settled to the appropriate fund directly.

SUNFLOWER COUNTY

Circuit Clerk Sharon McFadden
Fee Journal Exception **2001** **\$6,718.17**
Fee Journal Exception **2000** **\$1,050.09**

Status: Paid in full and settled to the appropriate fund directly.

TALLAHATCHIE COUNTY

Tax Assessor/Collector Dorothy Martin **\$410.89**
Salary Overpayment

Status: Paid in full and settled to the appropriate fund directly.

TIPPAH COUNTY

Chancery Clerk Danny Shackelford
Overpayment for Attendance at Chancery Court **\$1,730.00**
Overpayment for Attendance at Board of Supervisors' Meeting **\$240.00**

Status: Paid in full and settled to the appropriate fund directly.

TIPPAH COUNTY - cont.**Circuit Clerk James Dees**Overpayment for Attendance at Circuit Court **\$180.00**Overpayment for Preparing Court Records **\$90.00****Status:** Paid in full and settled to the appropriate fund directly.**TISHOMINGO COUNTY****Chancery Clerk Hayden Ables****\$270.00**

Overpayment for Preparing Court Docket

Status: Paid in full and settled to the appropriate fund directly.**Justice Court Judge J. R. Blakney****\$4,301.00**

Salary Overpayment

Status: Paid in full and settled to the appropriate fund directly.**TUNICA COUNTY****Circuit Clerk Sharon Reynolds**Fee Journal Exception 2001 **\$8,030.72****Status:** Paid in full and settled to the appropriate fund directly.**WILKINSON COUNTY****Election Commissioner Laverne Denise Allen****\$280.00**

Excess Per Diem for Attending Training

Status: Paid in full and settled to the appropriate fund directly.

**EXCEPTIONS
TAKEN BY THE
EDUCATION AUDIT SECTION**

COAHOMA COMMUNITY COLLEGE

President Vivian M. Presley

\$32,138.04

Expenditures not in Compliance with Grant

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

**EXCEPTIONS
TAKEN BY THE
PERFORMANCE AUDIT DIVISION**

PERFORMANCE AUDIT EXCEPTION

BOLIVAR COUNTY

Circuit Clerk Rosie Simmons

Completed Reconstruction of Records	\$9,193.56
Unsettled Fines, Fees and Assessments - Bolivar County	\$292,112.88
State Treasury	\$92,246.17

Status: Bank statements, cancelled checks, check stubs, duplicate receipts and court docket journals were used to reconstruct financial information that was used to determine the amounts that had not been properly settled.

**EXCEPTIONS
TAKEN BY THE
INVESTIGATIVE AUDIT DIVISION**

INVESTIGATIVE AUDIT EXCEPTIONS

ADAMS COUNTY

COUNTY OFFICIALS

Former Constable Ronnie Wells

\$500.00

Embezzlement and False Pretense

Status: On June 19, 2002, Wells pled guilty to one (1) count of Embezzlement and a misdemeanor offense False Pretense in the Circuit Court of Adams County. Wells was sentenced to five (5) years suspended with five (5) years probation and ordered to pay \$500.00 to the Office of the State Auditor for investigative cost. For Fiscal Year 2003, full payment was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

ALCORN COUNTY

AIRPORT AUTHORITY

Former Corinth/Alcorn Co. Airport Manager Richard Carter

\$3,504.91

Embezzlement

Status: Formal written demand was issued on October 12, 1999, and transmitted to the Office of the Attorney General on November 12, 1999. For Fiscal Year 2003, payment in the amount of \$1,722.39 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$1,782.52.

INVESTIGATIVE AUDIT EXCEPTIONS

AMITE COUNTY

MUNICIPALITY OF GLOSTER

Mayor Bill Adams **\$126.06**
Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

AMITE COUNTY SCHOOL DISTRICT

Former Secretary Dorothy Jones **\$13,323.66**
Embezzlement

Status: Formal written demand was issued on January 27, 2003, and transmitted to the Office of the Attorney General on April 29, 2003. On October 11, 2002, Jones pled guilty to one (1) count of Embezzlement, entered the Pretrial Intervention Program for three (3) years and was ordered to pay restitution of \$13,323.66, plus court cost.

BOLIVAR COUNTY

MOUND BAYOU PUBLIC SCHOOLS

Former Superintendent Linder Howze-Campbell **\$5,317.14**
Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

INVESTIGATIVE AUDIT EXCEPTIONS

CALHOUN COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Kathlene Welch

\$8,159.02

Embezzlement

Status: Formal written demand was issued on December 16, 1996. Welch was issued a court order to pay funds directly to the entity. For Fiscal Year 2003, final payment in the amount of \$113.00 was paid directly to the entity.

CLAIBORNE COUNTY

CLAIBORNE COUNTY SCHOOL DISTRICT

Claiborne County School District Board of Trustees

\$11,740.95

Expenses Not in Compliance with the Budget

Status: Full payment was received from the District's district maintenance fund and settled to the appropriate entity through the Office of the State Auditor Exception Clearing Account.

ALCORN STATE UNIVERSITY

Former Student Worker Brandy Randle

\$3,590.00

Wire Fraud

Status: On September 24, 2002, Randle pled guilty to two (2) counts of Wire Fraud and was sentenced to three (3) years suspended, with 3 years probation. Randle was fined and ordered to pay court cost and restitution of \$3,590.00. For Fiscal Year 2003, payment in the amount of \$1,502.00 was paid directly to the entity leaving a balance of \$2,088.00.

INVESTIGATIVE AUDIT EXCEPTIONS

CLARKE COUNTY

CHICKASAWHAY NATURAL GAS DISTRICT

Director Randy Fleming	\$1,421.85
Commissioner James Thomas Blackburn	\$454.58
Commissioner Clyde Brown	\$454.58
Commissioner Paul J. Duvall	\$454.58
Commissioner Joe McMichael	\$454.58
Commissioner Marshall B. Wood	\$454.58
Misuse of Public Funds	

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

COUNTY OFFICIAL

Former Deputy Justice Court Clerk Mary Lynn Fagan	\$71,654.33
Embezzlement	

Status: Fagan was found guilty and convicted of three (3) counts of Embezzlement by a Clarke County Circuit Court Jury on June 27, 2001. Formal written demand was issued on August 8, 2001, and transmitted to the Office of the Attorney General on September 10, 2001. On August 23, 2001, Fagan was sentenced to serve ten (10) years in custody of MDOC, with eight (8) years suspended and five (5) years supervised probation under MDOC. For Fiscal Year 2003, the balance is \$21,654.33. This case was closed on the advice of the Office of the Attorney General.

INVESTIGATIVE AUDIT EXCEPTIONS

COAHOMA COUNTY

COUNTY OFFICIAL

Former Road Department Shop Foreman Keith Frances **\$14,853.33**
Embezzlement

Status: Formal written demand was issued on July 8, 2002, and transmitted to the Office of the Attorney General on August 8, 2002. For Fiscal Year 2003, payment in the amount of \$10,000.00 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$4,853.33.

YAZOO MISSISSIPPI DELTA LEVEE BOARD

Board Vice-President David E. Cotton, Sr. **\$2,143.60**
Embezzlement

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

DESOTO COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Peggy Ann Rodgers **\$2,298.66**
Embezzlement

Status: Formal written demand was issued on November 1, 2002, and transmitted to the Office of the Attorney General on December 2, 2002. On January 8, 2003, Rodgers pled guilty to Embezzlement under an order of non-adjudication and was sentenced to three (3) years probation, ordered to pay court costs, a fine, and restitution of \$1,954.75. For Fiscal Year 2003, payment in the amount of \$775.15 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$1,523.51.

INVESTIGATIVE AUDIT EXCEPTIONS

DESOTO COUNTY - cont.

MISSISSIPPI REAL ESTATE COMMISSION

Commissioner Lynette Magee	\$1,843.21
Unauthorized Fees	

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

FORREST COUNTY

MUNICIPALITY OF PETAL

Alderman Michael Draughn	\$167.28
Alderman Willie Hinton	\$167.28
Alderman Joe McMurray, Sr.	\$167.28
Alderman Steve Stringer	\$167.28
Alderman William A. Travis	\$167.28
Salary Overpayment	

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

GEORGE COUNTY

MUNICIPALITY OF LUCEDALE

Former Deputy City Clerk Denise Carter	\$6,255.27
Embezzlement	

Status: On November 4, 2002, Carter pled guilty to Embezzlement and was sentenced to two (2) years suspended, eighteen (18) months probation. Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

INVESTIGATIVE AUDIT EXCEPTIONS

GEORGE COUNTY - cont.

COUNTY OFFICIAL

Former Chancery Clerk Ricky Churchwell

\$129,178.04

Embezzlement

Status: Formal written demand was issued on October 24, 2002, and transmitted to the Office of the Attorney General on November 25, 2002. On May 15, 2003, Churchwell pled guilty to one (1) count of Embezzlement and was sentenced to two (2) years with one (1) year intensive supervision placement and one (1) year post release supervision and ordered to pay restitution. Payment in the amount of \$100,000.00 was received from the bonding company, accepted as full payment and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Former Bookkeeper Ricky Churchwell

\$48,000.00

Embezzlement

Status: On May 15, 2003, Churchwell pled guilty to a Bill of Information to one (1) count of Embezzlement as bookkeeper and was sentenced to two (2) years with one (1) year intensive supervision placement and one (1) year post release supervision and ordered to pay restitution. Sentencing to run concurrent on each count. Full payment in the amount of \$48,000.00 was received by the George County Circuit Court.

GREENE COUNTY

COUNTY OFFICIAL

Supervisor William Keys

\$1,194.93

Work on Private Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

INVESTIGATIVE AUDIT EXCEPTIONS

GREENE COUNTY - cont.

GREENE COUNTY RURAL HEALTH CENTER

Former Executive Director Calvin Bodden

\$213,616.68

Embezzlement

Status: As a result of the death of former Executive Director Calvin Bodden, formal written demand was issued to the bonding company on March 12, 2003, and transmitted to the Office of the Attorney General on April 11, 2003.

GRENADA COUNTY

HOLMES COMMUNITY COLLEGE/ GRENADA BRANCH

Switchboard Operator Rosemarie H. Poynor

\$666.65

Embezzlement

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Former Administrative Assistant Jeanne Todd

\$7,591.74

Embezzlement

Status: On April 25, 2003, Todd pled guilty to one (1) count of Embezzlement and was ordered to enter a pre-trial intervention program for two (2) years. Todd was ordered to pay restitution, court cost and administrative fees. Payment in the amount of \$2,050.00 was paid directly to the appropriate fund.

PRIVATE INDUSTRY

Former Office Manager for Scott Petroleum Doris Harrison

\$40,477.00

Embezzlement

Status: This case was investigated pursuant to the request from the District Attorney's office. Harrison pled guilty to one (1) count of Embezzlement and was sentenced to five (5) years suspended and probation for five (5) years. Harrison was ordered to pay a fine and all court costs. Paid in full directly to the entity by the bonding company.

INVESTIGATIVE AUDIT EXCEPTIONS

HANCOCK COUNTY

DIAMONDHEAD WATER AND SEWER DISTRICT

Former Utility Clerk Deborah Holler

\$22,940.15

Embezzlement

Status: On August 1, 2002, Holler was arrested on one (1) count of Embezzlement from Diamondhead Water and Sewer District. Formal written demand was issued on June 25, 2003.

CHAMBER OF COMMERCE

Former Director Carleen Moran

\$82,032.00

Status: On June 10, 2003, Moran pled guilty to one (1) count of Embezzlement and was sentenced to ten (10) years, nine (9) years suspended, one (1) year house arrest, five (5) years post release supervision. Moran was ordered to pay restitution and cost. Payment in the amount of \$49,546.40 was paid directly to the court and settled to the appropriate entity leaving a balance of \$32,485.60.

HARRISON COUNTY

COUNTY OFFICIALS

Former Deputy Clerk Gregory E. Jones

\$246,105.40

Uttering Forgery and Embezzlement

Status: On May 5, 2003, Jones pled of guilty to one (1) count of Embezzlement. The judge ordered a pre-sentence investigation. Formal written demand was issued on May 5, 2003, and transmitted to the Office of the Attorney General on June 5, 2003. On May 5, 2003, payment in the amount of \$100,000.00 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$146,105.40.

INVESTIGATIVE AUDIT EXCEPTIONS

HARRISON COUNTY - cont.

MUNICIPALITY OF PASS CHRISTIAN

Former Mayor Pro Temp Michael Antoine **\$3,519.72**
Overpayment of Salary

Status: Formal written demand was issued on May 4, 1995, and transmitted to the Office of the Attorney General on February 12, 1996. This case was closed on the advice of the Office of the Attorney General.

City Attorney Malcolm Jones **\$37,965.00**
Misuse of Public Funds

Status: Paid in full directly to the entity.

HARRISON COUNTY SCHOOL DISTRICT

Technology Department Director Charlotte Daves **\$154.25**
Misuse of Public Funds

Status: Paid in full directly to the entity.

HINDS COUNTY

COUNTY OFFICIALS

Board of Supervisors **\$31,113.44**
Former District 1 Barry Vickery
District 2 Doug Anderson
District 3 Peggy Hobson Calhoun
District 4 Ronnie Chappell
District 5 George S. Smith
Unauthorized Expenditures

Status: Formal written demand was issued on February 22, 1996, and transmitted to the Office of the Attorney General on March 22, 1996. The Attorney General filed suit on July 29, 1997. The lawsuit is currently pending and awaiting a trial date.

INVESTIGATIVE AUDIT EXCEPTIONS

HINDS COUNTY - cont.

Former Deputy Tax Collector Stephanie Reginal **\$11,761.76**
Unaccounted for Public Funds

Status: Formal written demand was issued on January 3, 2001, and transmitted to the Office of the Attorney General on February 3, 2001. As of June 30, 2003, the balance is \$1,679.69. This case was closed on the advice of the Office of the Attorney General.

JACKSON PUBLIC SCHOOLS

Director of Transportation Richard E. Williams **\$476.92**
Misuse of Public Funds

Status: Paid in full and settled to the appropriate entity.

CLINTON PUBLIC SCHOOLS

Former Junior High Bookkeeper Kim Renee Peel **\$28,852.33**
Embezzlement

Status: Formal written demand was issued on February 17, 1998, and transmitted to the Office of the Attorney General on April 15, 1998. This case was presented to the Grand Jury on August 12, 1998. Ms. Peel was sentenced on June 14, 1999, to a five (5) year-suspended sentence with restitution to be paid in equal monthly installments. For Fiscal Year 2003, payment in the amount of \$1,350.00 was paid directly to the entity leaving a balance of \$11,852.33. Although the case has been closed by the Office of the Attorney General, the case will be monitored by the Investigative Division.

UNIVERSITY of MISSISSIPPI MEDICAL CENTER

Former Business Manager Gregory Neel Rector **\$196,587.72**
Embezzlement

Status: Formal written demand was issued on February 1, 1999, and transmitted to the Office of the Attorney General on March 1, 1999. For Fiscal Year 2003, payment in the amount of \$1,400.00 has been received by the U. S. District Court, leaving a balance of \$1,675.00. Although the case has been closed by the Office of the Attorney General, the case will be monitored by the Investigative Division for court-ordered restitution payments.

INVESTIGATIVE AUDIT EXCEPTIONS

HINDS COUNTY - cont.

OFFICE OF THE ATTORNEY GENERAL

Former Investigator Chris Strange

\$2,583.50

Missing Supplies and Equipment

Status: Formal written demand was issued on January 29, 2003, and transmitted to the Office of the Attorney General on February 28, 2003. Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

HUMPHREYS COUNTY

CITY OF BELZONI

Former City Clerk Sandra Marie Ray

\$2,412.18

Failure to Deposit Funds

Status: Formal written demand was issued on February 16, 2001, and transmitted to the Office of the Attorney General on March 16, 2001. On January 29, 2001, the District Attorney declined prosecution of this case.

ITAWAMBA COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Stephanie Taylor Beam

\$326,375.56

Embezzlement

Status: Formal written demand was issued on April 18, 2000, and transmitted to the Office of the Attorney General on May 18, 2000. In January 2000, Beam pled guilty and was sentenced to ten (10) years, with seven (7) suspended, and to pay restitution, costs and fines. The Circuit Court issued a show cause order to appear on April 21, 2003. For Fiscal Year 2003, payment in the amount of \$675.79 was paid directly to the entity leaving a balance of \$325,669.77.

INVESTIGATIVE AUDIT EXCEPTIONS

ITAWAMBA COUNTY - cont.

Former Supervisor District 2 J. T. Farris **\$8,216.80**
Conversion of Public Property to Personal Use

Status: Formal written demand was issued on April 3, 2000, and transmitted to the Office of the Attorney General on May 3, 2000.

JACKSON COUNTY

COUNTY OFFICIAL

Former Sheriff's Office Bookkeeper Lou Thrash Carnley **\$235,572.62**
Embezzlement

Status: Formal written demand was issued December 3, 2001, and transmitted to the Office of the Attorney General on January 2, 2002. On January 21, 2003, Carnley pled guilty to Embezzlement and was sentenced March 14, 2003, to five (5) years, 4 years suspended, one (1) year to serve and four (4) years non-supervised probation. Carnley was ordered to pay restitution.

CITY OF MOSS POINT

Former Municipal Court Clerk Mary Louise Plainer **\$23,397.87**
Failure to Deposit Collections

Status: Formal written demand was issued on January 19, 1999, and transmitted to the Office of the Attorney General on February 18, 1999. As of June 30, 2003, the balance is \$13,397.87. This case was closed on the advice of the Office of the Attorney General.

Former Property Maintenance Supervisor Charles James, Jr. **\$3,115.67**
Embezzlement

Status: James pled guilty to Embezzlement and was sentenced to five (5) years supervised probation, to pay restitution and costs. Formal written demand was issued on May 22, 2000, and transmitted to the Office of the Attorney General on June 22, 2000. For Fiscal Year 2003, payment in the amount of \$547.25 was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$1,718.42.

INVESTIGATIVE AUDIT EXCEPTIONS

JEFFERSON COUNTY

COUNTY OFFICIAL

Former Tax Assessor/Collector Dudley Guice, Sr.

\$7,465.06

Misuse of Public Funds

Status: Formal written demand was issued on January 4, 2002, and transmitted to the Office of the Attorney General on February 2, 2002. For Fiscal Year 2003, payment in the amount of \$7,158.58 was received from the bonding company, accepted as full payment and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

JEFFERSON DAVIS COUNTY

COUNTY OFFICIAL

Former Justice Court Clerk Cassandra Price

\$417,842.60

Embezzlement

Status: Formal written demand was issued on September 27, 1999, and transmitted to the Office of the Attorney General on October 27, 1999. In December 1999, Price pled guilty to five (5) counts of Embezzlement and was sentenced to five (5) years, with four (4) suspended on each count, sentences to run consecutively, post release supervised probation and to pay costs. As of June 30, 2003, the balance is \$157,622.99. This case was closed on the advice of the Office of the Attorney General.

Sheriff Henry Allen McCullum

\$253.89

Improper Use of Vehicle

Status: Paid in full and settled to the appropriate entity.

INVESTIGATIVE AUDIT EXCEPTIONS

JONES COUNTY

COUNTY OFFICIALS

Constable Milton Smith

\$3,929.00

Unauthorized Fees

Status: For Fiscal Year 2003, Smith paid \$927.50 directly to the entity leaving a balance of \$146.50.

Constable Charles Williams

\$3,440.38

Unauthorized Fees

Status: For Fiscal Year 2003, final payment in the amount of \$119.92 was paid directly to the entity.

Former Adult Detention Center Nurse

Helen Lynette Husband

\$52,987.10

Embezzlement

Status: Formal written demand was issued on January 19, 1999, and transmitted to the Office of the Attorney General on February 18, 1999. On December 18, 1998, Husband was sentenced to pay restitution of \$18,000.00, court costs and fines. Although the case has been closed by the Office of the Attorney General, the case will be monitored by the Investigative Division for court-ordered restitution payments. For Fiscal Year 2003, Husband paid \$1,500.00 directly to the entity leaving a balance of \$9,878.45.

JONES COUNTY SCHOOL DISTRICT

Former Bookkeeper Gerilyn E. Murphy

\$146,235.42

Embezzlement and Forgery

Status: On February 5, 2003, Murphy was served a 49 count indictment for Forgery. Formal written demand was issued on February 5, 2003, and transmitted to the Office of the Attorney General on March 5, 2003.

INVESTIGATIVE AUDIT EXCEPTIONS

LAFAYETTE COUNTY

CITY OF OXFORD

Former Oxford Park Commissioner Allen Anthony Jones	\$53,422.38
Embezzlement	

Status: Formal written demand was issued on September 24, 1998, and transmitted to the Office of the Attorney General on October 28, 1998. On August 19, 1999, Jones pled guilty to three (3) counts of False Pretense. On each count Jones was sentenced to three (3) years, with one (1) year suspended, and one (1) year of post release supervision. Sentences are to run concurrent and Jones is ordered to pay restitution of \$53,000.00 and court costs. As of June 30, 2003, the balance is \$30,223.88. Although the case has been closed by the Office of the Attorney General, the case will be monitored by the Investigative Division.

LAMAR COUNTY

MUNICIPALITY OF PURVIS

Former City Court Clerk Patricia Denham	\$8,698.15
Embezzlement	

Status: On June 11, 2003, Denham pled guilty to Embezzlement and was sentenced to ten (10) years, five (5) years suspended and five (5) probation. Denham was ordered to pay full restitution in the amount of \$8,698.15 plus court cost. Formal written demand was issued on June 13, 2003.

INVESTIGATIVE AUDIT EXCEPTIONS

LAUDERDALE COUNTY

COUNTY OFFICIAL

Former Deputy Circuit Clerk Cotonya Griffin

\$6,055.01

Embezzlement

Status: Formal written demand was issued on February 20, 2001, and transmitted to the Office of the Attorney General on March 20, 2001. Griffin pled guilty to Embezzlement and was sentenced to three (3) years in prison, the sentence was suspended and Griffin was placed on probation for three (3) years. For Fiscal Year 2003, Griffin paid \$2,035.00 directly to the entity leaving a balance of \$1,570.01.

CITY OF MERIDIAN

Former Clerk Meridian Police Department Vivian Groves

\$5,097.34

Embezzlement

Status: Formal written demand was issued on June 24, 2002, and transmitted to the Office of the Attorney General on July 24, 2002. For Fiscal Year 2003, Groves paid \$5,000.34 and payment in the amount of \$1,971.00 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account. The over payment of \$1,874.00 has been returned to the bonding company.

MERIDIAN AIRPORT AUTHORITY

Executive Vice President Mark J. Cowart

\$5,252.49

Embezzlement

Status: Formal written demand was issued on August 20, 2002, and transmitted to the Office of the Attorney General on September 17, 2002.

INVESTIGATIVE AUDIT EXCEPTIONS

LAWRENCE COUNTY

MUNICIPALITY OF MONTICELLO

Mayor David Henry Nichols, II

\$119.50

Work on Private Property

Status: Paid in full and settled to the appropriate entity.

Former City Employee Theresa Magee Tate

\$3,154.50

Embezzlement

Status: Formal written demand was issued on February 25, 2003, and transmitted to the Office of the Attorney General on March 25, 2003. On October 23, 2002, Tate pled guilty to one (1) count of Embezzlement and was sentenced to five (5) years of non-adjudicated probation. Tate was ordered to pay restitution and court cost.

LEAKE COUNTY

COUNTY OFFICIALS

Former Sheriff's Office Bookkeeper Kathy Chamblee

\$20,392.55

Failure to Deposit Funds

Status: Formal written demand was issued on June 22, 2001, and transmitted to the Office of the Attorney General on July 22, 2001. For Fiscal Year 2003, full payment in the amount of \$20,392.55 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Former Deputy Tax Collector Jean Teat

\$9,306.65

Misappropriation

Status: Formal written demand was issued on January 9, 1996, and transmitted to the Office of the Attorney General on May 14, 1996. Teat pled guilty and was sentenced to serve two (2) years, and ordered to pay restitution of \$9,306.65. For Fiscal Year 2003, Teat paid \$150.00 directly to entity leaving a balance of \$2,596.00.

INVESTIGATIVE AUDIT EXCEPTIONS

LEAKE COUNTY - cont.

MUNICIPALITY OF CARTHAGE

Alderman David Herrington **\$151.13**

Alderman Terry Jones **\$297.82**

Misappropriation of Travel Advance

Status: Paid in full and settled to the appropriate entity.

LEFLORE COUNTY

MISSISSIPPI VALLEY STATE UNIVERSITY

Former Assistant Professor Rosetta Harris **\$28,320.00**

Misuse of Public Funds

Status: Formal written demand was issued on December 12, 2001, and transmitted to the Office of the Attorney General on March 11, 2002.

LINCOLN COUNTY

COUNTY OFFICIALS

Former New Site Vol. Fire Dept. Treasurer Andrea Grammar **\$29,746.05**

Embezzlement; Uttering Forgeries

Status: Grammar pled guilty to Embezzlement and two (2) counts of Uttering Forgeries and was sentenced to seven (7) years on each count to run currently, suspended with five (5) years probation; a term at a restitution center; and to pay restitution, costs and fines. For Fiscal Year 2003, Grammar paid \$1,090.00 directly to the entity leaving a balance \$22,492.00.

INVESTIGATIVE AUDIT EXCEPTIONS

LINCOLN COUNTY - cont.

Former Deputy Tax Collector Carla Chris Haley **\$35,395.15**
Embezzlement

Status: Formal written demand was issued on August 10, 2000, in the amount of \$16,783.65 and transmitted to the Office of the Attorney General on September 10, 2000. Haley pled guilty to Embezzlement and False Entries and was sentenced to concurrent sentences of eight (8) years, with five (5) years suspended, and to pay restitution, costs and fines. For Fiscal Year 2003, Haley paid \$50.00 directly to the entity leaving a balance of \$16,258.65. Payment of the remaining balance in the amount of \$16,258.65 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

LINCOLN COUNTY SCHOOL DISTRICT

Former School District Business Manager Janet Smith **\$14,235.81**
Embezzlement

Status: On August 13, 2002, Smith pled guilty to one (1) charge of Felonious Bad Check and was sentenced to three (3) years non-adjudicated probation. Formal written demand was issued on September 23, 2002, and transmitted to the Office of the Attorney General on October 23, 2002. Full payment was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

LOWNDES COUNTY

COUNTY OFFICIAL

Deputy Justice Court Clerk Valerie Richardson **\$874.98**
Missing Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

INVESTIGATIVE AUDIT EXCEPTIONS

LOWNDES COUNTY - cont.

COLUMBUS MUNICIPAL SCHOOLS

Former Bookkeeper Sharon Morgan

\$94,040.42

Embezzlement

Status: Formal written demand was issued on October 2, 1998, and transmitted to the Office of the Attorney General on November 6, 1998. On February 25, 1999, Morgan pled guilty to Embezzlement and was sentenced to a ten (10) year sentence to be suspended upon satisfactory completion of a one (1) year intensive supervised house arrest program, to pay all court costs, to pay fines totaling \$10,000.00, and to pay restitution of \$50,104.84. For Fiscal Year 2003, payment of the remaining balance in the amount of \$43,935.48 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

MADISON COUNTY

COUNTY OFFICIAL

Former Chancery Clerk Steve Duncan

\$680,853.62

Embezzlement and Excess Fees

Status: As a result of the death of former Chancery Clerk Steve Duncan, formal written demand was issued to the bonding company on May 1, 2002, and transmitted to the Office of the Attorney General on June 3, 2002. For Fiscal Year 2003, payment in the amount of \$397,254.90 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$283,598.72. This case was closed on the advice of the Office of the Attorney General.

INVESTIGATIVE AUDIT EXCEPTIONS

MADISON COUNTY - cont.

MS DEPARTMENT OF REHABILITATION SERVICES

Former Employee Patricia Richmond

\$416.62

Embezzlement

Status: Richmond pled guilty to Petit Larceny in Madison City Court and was sentenced to six (6) months unsupervised probation. Richmond was ordered to pay a fine plus court costs. Full payment was received and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

MARION COUNTY

COUNTY OFFICIAL

Former Road Department Foreman Billy Ray Bedwell

\$12,224.05

Embezzlement

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Supervisor District 1 Floyd Moore

\$79.96

Work on Private Property

Status: Paid in full and settled to the appropriate entity.

Supervisor District 3 Johnny Glen Stringer

\$3,066.37

Supervisor District 4 Elaine McKenzie

\$636.19

Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

INVESTIGATIVE AUDIT EXCEPTIONS

MARSHALL COUNTY

**HOLLY SPRINGS TOURISM AND
RECREATIONAL FACILITIES BUREAU**

Former Public Employee Sandy Stovall
Embezzlement

\$125,798.40

Status: On June 1, 2001, Stovall was arrested and charged with four (4) counts of Forgery. Formal written demand was issued on September 2, 2001, and transmitted to the Office of the Attorney General on October 19, 2001. Stovall pled guilty to Embezzlement and was sentenced to ten (10) years, with eight (8) years suspended and two (2) years to serve. Stovall was ordered to pay restitution of \$116,355.56. For Fiscal Year 2003, payment in the amount of \$25,000.00 was paid directly to the entity by the bonding company leaving a balance of \$100,798.40.

MONROE COUNTY

COUNTY OFFICIAL

County Administrator Sonny Clay
Misuse of Public Funds

\$548.25

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Building and Grounds Superintendent Glen Stanford
Misuse of Public Funds

\$328.34

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

INVESTIGATIVE AUDIT EXCEPTIONS

NEWTON COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Velinda Craven

\$119,126.53

Embezzlement

Status: Formal written demand was issued on January 3, 2001, and transmitted to the Office of the Attorney General on February 3, 2001. Craven pled guilty to Embezzlement and was sentenced to five (5) years, with two (2) years to serve and three (3) years post release supervision and ordered to pay restitution of \$20,000.00, plus fine and court cost. For Fiscal Year 2003, payment in the amount of \$17,370.13 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$91,756.40.

NOXUBEE COUNTY

COUNTY OFFICIAL

Former Supervisor District 5 Robert Henley

\$10,153.00

Unauthorized Expenditures of Public Funds

Status: On May 15, 2002, Henley pled guilty to one (1) count of Embezzlement and was sentenced to ten (10) years, suspended, with five (5) years probation and ordered to pay a fine and restitution. For Fiscal Year 2003, payment in the amount of \$2,583.63 was received and settled to the appropriate fund through the Office of the State Auditor Excepting Clearing Account leaving a balance of \$1,069.37.

Former Justice Court Clerk Cynthia Mason

\$53,071.31

Fraud in Public Office

Status: Formal written demand was issued on July 8, 2002, and transmitted to the Office of the Attorney General on August 8, 2002. On September 16, 2002, Mason was indicted on two (2) counts of Fraud for converting public funds to personal use by establishing a false garnishment account. Payment in the amount of \$49,187.83 was received from the bonding company, accepted as full payment and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

INVESTIGATIVE AUDIT EXCEPTIONS

OKTIBBEHA COUNTY

COUNTY OFFICIAL

Supervisor District 2 Orlando K. Trainer

\$383.87

Work on Private Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

MISSISSIPPI STATE UNIVERSITY

Former Housing Business Manager Danny Oswalt

\$132,636.24

Embezzlement

Vendor/William Shivers

\$16,318.12

False Pretense

Status: Formal written demand was issued on August 31, 2001, and transmitted to the Office of the Attorney General on October 1, 2001. On February 5, 2002, Oswalt pled guilty to Embezzlement. On April 15, 2002, Oswalt was sentenced to serve five (5) years, with five (5) years probation and was ordered to pay court cost, a fine of \$1,000.00 and restitution of \$116,889.82. Shivers pled guilty to False Pretense and was placed on probation for three (3) years and ordered to pay a fine and restitution. For Fiscal Year 2003, Oswalt made a payment in the amount of \$741.50 and payment in the amount of \$16,318.12 was received from the vendor and was settled to the appropriate entity leaving a balance of \$14,835.12. Although the case has been closed by the Office of the Attorney General, the case will be monitored by the Investigative Division.

Former University Print Shop Clerk Lisa Lindsey

\$59,428.71

Embezzlement

Status: Formal written demand was issued on January 17, 2003, and transmitted to the Office of the Attorney General on February 10, 2003. On March 26, 2003, Lindsey was indicted for Embezzlement.

INVESTIGATIVE AUDIT EXCEPTIONS

OKTIBBEHA COUNTY - cont.

CITY OF STARKVILLE

Former Fire Chief Willie Johnson

\$7,510.95

Misuse of Public Funds; Unauthorized Payment of Salary

Status: Formal written demand was issued on February 23, 1998, and transmitted to the Office of the Attorney General on April 10, 1998. Johnson was found guilty on November 6, 2000, and sentenced to three (3) years suspended, three (3) years probation, and ordered to pay \$500.00 fine and court cost. As of June 30, 2003, the balance is \$6,918.56.

PEARL RIVER COUNTY

COUNTY OFFICIAL

Former Deputy Tax Collector Sonya Bender

\$22,819.94

Embezzlement

Status: Formal written demand was issued on January 10, 2003, and transmitted to the Office of the Attorney General on February 10, 2003. Bender signed a waiver of indictment and entered a plea of guilty. Bender was sentenced to non adjudicated five (5) year probation, restitution of \$22,819.94 plus court cost. Bender paid \$492.00 and payment in the amount of \$20,000.00 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account leaving a balance of \$2,327.94.

INVESTIGATIVE AUDIT EXCEPTIONS

PEARL RIVER COUNTY - cont.

Former Deputy Tax Collector Carolyn Spiers **\$230.81**
Misuse of Public Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Former Deputy Chancery Clerk Katrina Bogan **\$5,234.29**
Embezzlement

Status: On December 11, 1998, Bogan was convicted of Embezzlement and sentenced to five (5) years, suspended upon successful completion of a five (5) year probationary period, to pay restitution, costs and fines. For Fiscal Year 2003, Bogan paid \$250.00 directly to the entity leaving a balance of \$3,409.29.

SHERIFF'S OFFICE **\$36,544.03**

Former Sheriff Dan C. McNeil, Jr.
Liable for Recovery of Public Funds

Former Sheriff's Dispatch Supervisor Mrs. Gloistine Taylor Travis
False Statement and Representation

Status: Formal written demand was issued on June 29, 2001, and transmitted to the Office of the Attorney General on July 30, 2001. Travis pled guilty to two (2) counts of False Statement and Representation on September 1, 2000. On November 14, 2000, Travis was sentenced to five (5) years, adjudication, to run concurrent, and ordered to pay restitution of \$19,196.34 to the Pearl River County Board of Supervisors, plus court cost. For Fiscal Year 2003, Travis paid \$1,650.00 directly to the entity leaving a balance of \$30,192.03.

Supervisor District 1 Anthony Hales **\$153.75**
Improper Use of Vehicle

Status: Paid in full and settled to the appropriate entity.

INVESTIGATIVE AUDIT EXCEPTIONS

PERRY COUNTY

COUNTY OFFICIAL

Former Justice Court Deputy Clerk Angie Dunnam
Embezzlement

\$176.43

Status: Paid in full and settled to the appropriate entity.

PONTOTOC COUNTY

COUNTY OFFICIAL

Former Deputy Circuit Clerk Linda Kay Olsen
Embezzlement

\$248,143.57

Status: Formal written demand was issued on September 11, 2000, in the amount of \$203,930.76 and transmitted to the Office of the Attorney General on October 16, 2000. Olsen was sentenced to five (5) years and was ordered to pay restitution of \$203,930.76, in addition to \$40,612.81 paid prior to the demand. For Fiscal Year 2003, Olsen paid \$1,650.00 directly to the entity leaving a balance of \$186,280.76.

PRENTISS COUNTY

COUNTY OFFICIAL

Former Sheriff Jerry C. 'Bud' Michael
Embezzlement

\$7,084.09

Status: Formal written demand was issued on April 19, 2000, and transmitted to the Office of the Attorney General on May 19, 2000. Michael pled guilty and is currently serving fifty nine (59) months in a Federal Correctional Facility.

INVESTIGATIVE AUDIT EXCEPTIONS

PRENTISS COUNTY - cont.

Supervisor District 5 Larry W. Lambert

\$1,785.07

Work on Private Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

MUNICIPALITY OF BOONEVILLE

Street Superintendent Jimmy Harris

\$3,063.21

Work on Private Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

QUITMAN COUNTY

CITY OF SLEDGE

Former Police Chief Lenwood Smith

\$2,897.70

Embezzlement

Status: On August 2, 1999, Smith pled guilty to Embezzlement and was sentenced to five (5) years with four (4) years suspended. Smith was ordered to pay all court cost, full restitution and was fined \$1,000.00. Formal written demand was issued on September 5, 2001, and transmitted to the Office of the Attorney General on October 5, 2001. As of June 30, 2003, the balance is \$2,647.70.

INVESTIGATIVE AUDIT EXCEPTIONS

RANKIN COUNTY

COUNTY OFFICIAL

Former Justice Court Clerk Georgia Faye Moss
Embezzlement

\$110,000.00

Status: Formal written demand was issued on September 10, 2001, and transmitted to the Office of the Attorney General on October 20, 2001. Moss pled guilty to Embezzlement on August 9, 2001, and was sentenced September 4, 2001, to five (5) years probation and ordered to pay full restitution. For Fiscal Year 2003, final payment in the amount of \$50,000.00 was received from the bonding company and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

SIMPSON COUNTY

COUNTY OFFICIAL

Supervisor District 2 Harvey Blakeney
Failure to Collect Fees

\$750.00

Status: Paid in full directly to the entity.

Supervisor District 3 Donald Womack
Work on Private Property

\$578.52

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

Supervisor District 5 Charles G. Sullivan
Failure to Collect Fees

\$575.00

Status: Paid in full directly to the entity.

INVESTIGATIVE AUDIT EXCEPTIONS

SIMPSON COUNTY - cont.

Former D'Lo Water Park Director Hugh Willis, Jr. **\$8,897.24**
Embezzlement

Status: Willis was ordered to pay restitution to the county and investigative costs of \$765.60 to the Office of the State Auditor. Formal written demand was issued on May 19, 2000, in the amount of \$8,897.24, and transmitted to the Office of the Attorney General on June 19, 2000. As of June 30, 2003, the balance is \$8,897.24.

MUNICIPALITY OF MENDENHALL

Former Chief of Police Mike Mullins **\$303.84**
Unaccounted for Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

SMITH COUNTY

COUNTY OFFICIAL

Supervisor District 2 Dwight D. Norris **\$385.22**
Improper Expenditures

Status: Paid in full directly to the entity.

INVESTIGATIVE AUDIT EXCEPTIONS

STONE COUNTY

COUNTY OFFICIAL

Former Comptroller/Deputy Chancery Clerk

Lisa Kay Baggett

\$8,928.59

Embezzlement

Status: Baggett was sentenced to five (5) years, suspended, with two (2) years probation, and to pay restitution of \$4,276.00, plus court cost. Formal written demand was issued on January 3, 2001, in the amount of \$4,652.59 and transmitted to the Office of the Attorney General on February 3, 2001. As of June 30, 2003, the balance is \$4,652.59.

SUNFLOWER COUNTY

MUNICIPALITY OF INDIANOLA

City Clerk Paul Correro

\$1,056.00

Missing Funds

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

TALLAHATCHIE COUNTY

MUNICIPALITY OF WEBB

City Alderman Patricia Brown

\$1,486.63

Embezzlement

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

INVESTIGATIVE AUDIT EXCEPTIONS

TATE COUNTY

TATE COUNTY PLANNING COMMISSION

Sanitation Clerk Tammie Smith Adams

\$26,779.32

Embezzlement

Status: On July 6, 2002, Adams was ordered to enter a Pre-Trial Intervention Program for three (3) years and she was ordered to pay restitution and court costs. The bonding company paid \$20,322.70 directly to the entity. Full payment in the amount of \$6,455.82 was received from Adams and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

TIPPAH COUNTY

COUNTY OFFICIAL

Supervisor District 4 Dennis Grisham

\$271.85

Work on Private Property

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

UNION COUNTY

Former Chancery Clerk Larry Koon

\$172,873.19

Embezzlement

Salary in Excess of Fee Cap

Status: Formal written demand was issued on December 6, 1999, and transmitted to the Office of the Attorney General on January 6, 2000. In October 1999, Koon pled guilty and was sentenced to serve five (5) years on two (2) counts, with three (3) years suspended. As of June 30, 2003, the balance is \$30,473.19.

INVESTIGATIVE AUDIT EXCEPTIONS

WALTHALL COUNTY

COUNTY OFFICIAL

Supervisor District 1 J. W. Wood

\$69.72

Work on Private Property

Status: Paid in full and settled to the appropriate entity.

WARREN COUNTY

CITY OF VICKSBURG

Former Supervisor Water Department

Charles Donald Robinson

\$10,505.72

Former Gas Department Director Raiford Wigley, Jr.

\$72,470.99

Vendor/Consolidated Pipe and Supply Company, Incorporated

Manager Marion Evon Leigh

\$82,976.71

Conspiracy to Defraud

Status: Formal written demand was issued on June 12, 2002. On June 13, 2002, Robinson and Leigh pled guilty in U. S. District Court for the Southern District of Mississippi to the violation of Section 666, Title 18, U. S. Code (Bribery). On October 7, 2002, Robinson was sentenced to fifteen (15) months in Federal Prison. Leigh was sentenced to two (2) years probation and was assessed \$100.00 plus a \$4,000.00 fine. On July 8, 2002, payment in the amount of \$76,646.69 was received from the vendor, accepted as full payment and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

INVESTIGATIVE AUDIT EXCEPTIONS

WASHINGTON COUNTY

Former Circuit Clerk Estelle Smith Pryor

\$24,544.16

Excess Fees

Status: Formal written demand was issued on November 10, 1999, and transmitted to the Office of the Attorney General on December 10, 1999.

YAZOO COUNTY

COUNTY OFFICIAL

Former Deputy Chancery Clerk Betty Porch

\$5,430.72

Embezzlement

Status: Paid in full and settled to the appropriate fund through the Office of the State Auditor Exception Clearing Account.

YAZOO CITY MUNICIPAL SCHOOLS

Former Athletic Director Bennie L. Tillman

\$32,190.73

Embezzlement

Status: Formal written demand was issued on April 3, 2000, and transmitted to the Office of the Attorney General on May 3, 2000. Tillman was entered into the Pre-Trial Intervention Program by the Yazoo County Circuit Court. As of June 30, 2003, the balance is \$6,587.73.

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